November 8, 2007

OBLON
SPIVAK
MCCLELIAND
MAIER
&
NEUSTADT
P.C.

ATTORNEYS AT LAW
KATHLEEN A. MORSBERGER
CONTROLLER
(703) 412-6494
KNORSBERGER@OBLON.COM

UNITED STATES PATENT AND TRADEMARK OFFICE 2051 Jamieson Avenue Suite 300 Alexandria, VA

Attn: Refund Department

Re: Deposit Account Number 150030

Dear Sir or Madame:

Enclosed is a copy of a portion of our Deposit Account Statement of October 2007. Please review the highlighted charge on Serial Number 10/521,433, in the amount of \$180.00 on fee code number 1806.

This charge is in error as allof the references contained on the September 26, 2007 IDS were first cited on the attached Japanese Office Action dated August 14, 2007 and therefore, were not known for more than 3 months.

Please review this application and kindly refund \$180.00 to deposit account number 150030. Copies of the appropriate paperwork are attached. If you have any questions, please contact Scott Lohr at (703) 412-6472. Thank you for your assistance.

Sincerely,

OBLON, SPIVAK, McCLELLAND,

Scott Lohr

Enclosure: Deposit Account Statement

| OBLON | | | | | | |
|------------|--|--|--|--|--|--|
| SPIVAK | | | | | | |
| McClelland | | | | | | |
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WWW.DBLON.COM

ATTORNEYS AT LAW

1940 Duke Syreet Alexandria, Virginia 22314 USA

(703) 413-3000 (703) 413-2220 FACSIMILE OBLONPAT@CISLON.COM

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MONTHLY STATEMENT OF DEPOSIT ACCOUNT

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| | | | DESCRIPTION | DOCKET NO. | / / / / / / / / / / / / / / / / / / / | | |
| MO | DAY | Ϋ́R | (Serial Pelent, TM, Order) | . 1 177 | COOR | CREDITS (-) | 1 N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| 10 | 01 | 07 | 60973971 | 314570US/KQU | 8007 | \$40.00 | \$31,412.71 |
| 10 | 01 | 07 | 10773344 | 248476US0CIP | 1814 | \$130.00 | \$31,282.71 |
| 10 | 01 | 07 | 10619436 | | 1463 | \$200.00 | \$31,082.71 |
| 10 | 01 | 07 | 10564194 | 284513US6PCT | 1202 | \$-100.00 | \$31,182.71 |
| 10 | 01 | 07 | 60671493 | 270945US/KQU | 8007 | \$80.00 | \$31,102.71 |
| 10 | 01 | 07 | 11857887 | 313669U50 | 1202 | \$50.00 | \$31,052.71 |
| 10 | 01 | 07 | 60844075 | 295598US/KQU | 8007 | 5-20.00 | \$31,072.71 |
| 10 | 01 | 07 | 80844075 | 295598US/KQU | 8007 | \$-20.00 | 331,092,71 |
| 10 | 01 | 07 | 11757150 | 305992US28 | 1252 | \$450.00 | \$30,642.71 |
| 10 | 01 | 07 | 3298515 | | 8503 | \$15.00 | 830,627.71 |
| 10 | 02 | 07 | 10301683 | 230930US2SRD | 1801 | \$20.00 | \$30,607.71 |
| 10 | 02 | 07 | 11123173 | 253891U\$26 | 1808 | \$180.00 | \$30,427.71 |
| 10 | 02 | 07 | 10540879 | 274434US3PCT | 1808 | \$180.00 | \$30,247.71 |
| 10 | 02 | 07 | 60916618 | 308566US/KQU | 8007 | \$40.00 | \$30,207.71 |
| 10 | 02 | 07 | 11393915 | 271049U826 | 1201 | \$-200.00 | \$30,407.71 |
| 10 | 02 | 07 | 11851776 | 314429US8 | 1203 | \$360.00 | 530,047.71 |
| 10 | 02 | 07 | 2150005 | | 8303 | \$15.00 | \$30,032.71 |
| 10 | 03 | 07 | 10521433 | 264595U90PCT | 1808 | \$180,00 | \$29,852.71 |
| 10 | 03 | 07 | 09577035 | 99-871 | 1811 | \$100.00 | \$29,752.71 |
| 10 | 04 | 07 | 11734882 | 307188U98 | 1251 | \$-120.00 | \$29,872.71 |
| 10 | 04 | | 11850788 | 314237US0DIV | 1081 | \$250.00 | \$29,622.71 |
| 10 | 04 | 07 | 7020410 | 245725AU | 8013 | \$25.00 | \$29,597.71 |
| 10 | 04 | | 11526818 | 298956U5/KQU | 8007 | 560.00 | \$29,537,71 |
| 10 | 04 | _ | 10244870 | 228303U52 | 1501 | \$40.00 | \$29,497.71 |
| 10 | 05 | | 1988853 | 058377,164 | 8504 | \$30.00 | \$29,467.71 |
| 10 | 05 | | 1988853 | 056377.164 | 8523 | 5120.00 | \$29,347,71 |
| 10 | 05 | 07 | 10543173 | 274300US2PCT | 1617 | \$-130.00 | \$29,477,71 |
| 10 | 05 | 07 | 11686017 | 304881U\$8 | 1264 | \$1,590.00 | \$27,887.71 |
| 10 | 05 | 07 | 10787288 | 249557US90 | 1201 | \$200.00 | \$27,667.71 |
| 10 | 05 | 07 | 60948823 | 311505U\$28PROV | 1251 | \$120.00 | \$27,587.71 |
| 10 | 05 | 07 | 11850396 | 314425US0 | 1202 | \$150.00 | \$27,417.71 |
| 10 | 05 | 07 | 1551068 | | 8503 | \$15.00 | \$27,402.71 |
| 10 | 09 | 07 | 10869931 | 254570US0CONT | 1402 | \$510.00 | \$28,892.71 |
| 10 | 09 | | 11852818 | 314485US8 | 1201 | \$200.00 | \$29,692.71 |
| | | | | 1 | | | |

Ref. No. P140441000

Malling No. 369453

Mailing Date: August 14, 2007 Page 1/3

NOTICE OF REASONS FOR REJECTION

Application Numbers

2002-234861

Drafted:

2007/07/24 (year/month/day)

Examiner:

Yuichi FUKAKUSA 4170 4800

Applicants

Mitsubishi Rayon Co., Ltd.

Cited Articles:

Article 29, Paragraph 1

Article 29, Paragraph 2

This application should be rejected for the reason(s) given below. If the applicant wishes to comment thereon, the applicant is invited to submit a response within 60 days from the Mailing Date of this notice.

REASON(S)

- 1. The invention(s) according to the below-listed claim(s) of the present application was disclosed in the below-listed distributed publication(s), or made available to the public through electric telecommunication lines in Japan or elsewhere prior to the filing of the present application, and it is therefore deemed to be unpatentable under the provisions of Japanese Patent Law, Article 29, Paragraph 1, Number 3.
- 2. The invention(s) according to the below-listed claim(s) of the present application could have been easily made prior to the filing of the present application by a person with average knowledge in the field to which the invention(s) belongs based on the invention(s) described in the below-listed distributed publication(s) or made available to the public through electric telecommunication lines in Japan or elsewhere prior to the filing of the present application, and it is therefore deemed to be unpatentable under the provisions of Japanese Patent Law, Article 29, Paragraph 2.

(See the List of Citations for the cited publications)

Document code: WFEE

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